offices and waiting there for purposes of examination. The accounts themselves were not properly examined and understood. Very often the assessment was made on hearsay evidence and guess work. Orders should therefore be issued that assessment should be made only after thoroughly examining the accounts.

The rates of profession tax were high. The tax recovered from artisans such as tinkers should be abolished. Similarly, the licence fees imposed by the Municipality on articles required for everyday life such as, medicines, oil, flour, timber, etc, should be abolished especially when no such fee was imposed on liquor.

Stringent instructions should be issued for the early return of the account books produced in courts by merchants. Much delay was now caused in returning the books.

The railway should be extended from Tampanur to Nagercoil as the extension would help the development of trade and bring in additional revenue to the State.

DEWAN'S REPLY : Mr. Raman Pillai, the question of making improvements to the pier and providing additional facilities at the port is being considered. Government have already sanctioned an estimate for Rs. 8,900 for putting up an additional godown. The question of installing electric lights is engaging the attention of the Chief Engineer.

The assessment of incometax is made difficult if accounts are not properly kept by the assessees. If accounts are properly kept, the Collector can examine them easily, and if the assessee is not satisfied with the assessment, remedies are open to him by way of appeals and revision petitions.

The profession tax in Trivandrum, I understand, compares very favourably with that in the neighbouring British Indian Districts. The Municipal Council must have money for its activities.

License fees are charged on certain articles, because they are stored for sale and there is no tax on them.

The High Court is considering the question of returning without any delay the account books produced in courts.

The estimate for the Trivandrum-Nagercoil railway line has been prepared and is now being considered by Government.

40. Motor industry in the State.

MR. T. K. KITTAN (*Municipal Council, Kottayam*) said that the importance of motor traffic in the State could not be overrated. It served all the purposes of railway traffic and in some respects to a larger extent than railway. The Government also were getting an appreciable amount of revenue from this source under toll, testing fees for vehicles, income tax, registration and license fees, etc. Those engaged in motor industry were making large profits at its earlier stages but latterly, they were incurring heavy losses. Unless the

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Government helped these business-men, motor traffic in the State would be seriously affected and the general public put to great inconvenience. The chief reasons that contributed to the loss of the owners of motor vehicles were the following :—

(1) Absence of any restriction in regard to the regulation of fares.

(2) Levy of heavy toll on vehicles, especially buses and lorries.

(3) Levy of testing fees, municipal license fees, etc.

(4) Double punishment for the same offence under the Motor Vehicles Regulation, one by the criminal court and the other departmentally.

The hardships experienced by the motor business-men should be removed by the adoption of the following measures :—

(1) Reduction of toll fees by 35 per cent.

(2) Levy of toll once in twenty-four hours only at the same toll-gate.

(3) Testing of lorries should be made compulsory and the condition of brakes should be specially certified to.

(4) Lorries should not be allowed to carry passengers.

(5) The practice of awarding double punishments for the same offence should be stopped.

(6) Motor vehicles should be tested at least four times a year but the testing fees should not exceed Rs. 20 a year in each case.

DEWAN'S REPLY : Mr. Kittan, I am afraid, there is not much chance of tolls being reduced at the present moment.

Your other grievances in respect of motor vehicles will be referred to the Commissioner of Police for report.

Just one of them I would like to refer to, *viz.*, the elementary principle of justice that no man should be punished twice for the same offence. But a motor driver who drives recklessly and knocks you down is punished in the Court of Law and also by the Traffic Department, so that he may be more careful in future and not knock other people down.

When the Commissioner's report is received, your representations will be carefully considered.

The Assembly adjourned for lunch at 2-4 P. M. and met again at 3 P. M.

41. Protection of cattle and development of agriculture.

MR. P. NARAYANARU BHATTATIRI (*Jenmies, Quilon Division*) said that proper facilities were not afforded for the rearing of cattle. There were no grazing grounds and no veterinary doctors in all places to treat the cattle for the several diseases. There were only 13 veterinary hospitals in the State which were quite inadequate. For the Pattanamtitta, Tiruvalla and Changanachery taluks together there was only one veterinary doctor. It was physically impossible for one doctor to attend to the cattle in three taluks. The following were the suggestions made by the member for the protection of cattle :—

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